## OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, GUNDLUPET.

Notification dated 10th September 1954.

**No. H.C. 75—54-55** It is hereby notified for the information of the inhabitants of the Gundlupet Town that the Municipal Council, Gundlupet, have at their meeting held on the 28th May 1954, resolved to adopt and introduce the undermentioned Bye-laws framed by Government with necessary amendments. The said Bye-laws proposed to be adopted are kept in the Municipal Office for inspection by the public on all working days during office hours from 11 A.M. to 5 P.M.

Any inhabitant of the Gundlupet Town objecting to the imposition of the said tax or to the amount or rate proposed or to the class of persons or property to be made liable thereto or to any exemptions proposed, may within one month from the date of publication of this Notification send his objections in writing to the President, Town Municipal Council, Gundlupet. Objections received after the due date will not be considered.

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### GUNDLUPET TOWN MUNICIPALITY.

Octroi Bye-laws framed by the Gundlupet Town Municipal Council under Section 48 (1) (*k*) of the Mysore Town Municipalities Act, 1951 (Act XXII of 1951).

1 The octroi limits for the purposes of collecting octroi shall be the Municipal limits.

2 (*a*) No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads specified in the annexed Schedule or by the Railway.

(*b*) In the case of articles imported into the Town through the Post Office, which are liable to octroi duty, the importer shall immediately after taking delivery of the same from the Postal Authorities produce the same without breaking bulk together with the relevant invoice to the Central octroi Office and pay the Octroi due thereon before conveying it to his house or place of business.

3 (*a*) The octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads as well as the crossroads specified in the Schedule, the Bonded Warehouse and the Railway Station. And every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All officials of the Octroi Department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under Section 85 of the Town Municipalities Act, 1951.

(*b*) All persons driving vehicles shall stop them at the Octroi Posts when entering the Town Municipal limits (whenever required to do so by the Octroi Staff) for the purposes of examining and searching articles liable to octroi.

(*c*) Breach of Clause (*b*) of this Bye-law shall render the offender liable on conviction to a fine not exceeding Rupees Fifty.

4 All persons bringing into or receiving from beyond the octroi limits of the Municipality, any articles on which octroi is payable or any conveyance or package containing such articles, shall—

(*a*) Exhibit the same at the Octroi Katte located at the entrance of the Town so as to enable the Octroi Officer to inspect the same and

(*b*) Communicate to the officer any information relating to the article, produce the Bill, Invoice, Way-Pass or any other document relating to the article and show the quantity and value of the articles for purposes of check. He will also unload if the same is found necessary or help in unloading for checking.

5 The Octroi Posts at which such conveyances, packages or articles shall be liable to inspection shall be the Kattes on the High Roads described in Schedule I. The Bonded Warehouse and the Railway Station including all its gates and Octroi Office and every person bringing dutiable goods within the Town shall report the fact at the first of such Kattes on the route by which they are brought. All officials not below the rank of Mutsaddi, and all persons [illegible] of the Katte are authorised to inspect the contents conveyance or package under Section 85 (1) of the [illegible] Municipalities Act of 1951.

6 A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every Post or Office at which octroi is levied.

### GRANT OF LICENSES FOR THE SALE OF CERTAIN ARTICLES.

7 The conditions on or subject to which licenses for sale of articles liable to octroi may be granted shall be as follows :—

*Octroi License of Wholesale Dealers.*—(*a*) That the license shall be in force only till the 31st March of every financial year and that it shall be shown to any Octroi Officer when he shall lawfully call for the same.

(*b*) That due written notice of the despatch of all consignment of articles to the licensee's address and probable date of arrival within the Municipal limits be given to the Officer in charge of the Town Bonded Warehouse, that these goods be brought within the Municipal limits between the hours of 6 a.m. and 6 p.m. and by any of the public High Roads and Cross-Roads described in the Schedule or by Railway, and that the parties incharge report themselves to the first Ookad reached within Municipal limits, a peon from which will accompany the consignment to the Bonded Warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the Officer in charge of the Town Bonded Warehouse.

(*c*) That all Octroi articles attempted to be introduced within the Municipal limits after 6 p.m. and before 6 a.m. or by any other road than the public roads described in the said Schedule or by the Railway will be considered as contraband and treated accordingly.

(*d*) That the article subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

(*e*) That when by the license the licensee is authorised to vend the articles noted in the annexed Schedule in any form, an account in the accompanying form shall be kept by the licensee of all stock of articles noted in the annexed Schedule which are imported and disposed of either by sale within the Town or exported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi Officer above the grade of a peon and shall be submitted to the Officer in charge of the Bonded Warehouse on the 15th of every month for verification.

(*f*) That no dutiable articles intended for consumption in Gundlupet Town shall, under any circumstances, be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

(*g*) That the license shall not be transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

(*h*) That the licensee shall deposit Rs. 100 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

8 *Octroi License by Retail Dealers.*—(*a*) That the premises of the licensee may be inspected by any Octroi Officer at any time in the manner prescribed by the Bye-laws.

(*b*) That in respect of all the articles in the said premises whether purchased or sold by the licensee the Octroi duty shall have been paid and the goods shall have been purchased at the Bonded Warehouse or from a duly licensed wholesale dealer.

(*c*) That no article shall be stored or sold in any other place then licensed premises and articles found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(*d*) That the license shall be in force only for 12 months, namely, from 1st April 19... to 31st March 19...

(*e*) That the license shall not be transferred by sale, gifts, mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(*f*) The licensee shall within fifteen days from the date of issue of the license to have a sign board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English.

Number of license.....

Name.....

License to sell.....

(*g*) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the license.

(*h*) That the license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi Bye-laws.

REFUNDS

9 On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import:—

(*a*) On timber imported and re-exported in log within six months from the date on which octroi was levied;

(*b*) On peice-goods within three months from the date on which octroi was levied;

(*c*) All other articles within one month from the date on which octroi was levied: provided that no refund shall be granted of any sum less than one rupee.

10 Any person claiming refund under the above Bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these Bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the Invoice as per which duty was paid on the article at the time of its import.

11 Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

12 The Officer in-charge of the Octroi Office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up Columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the Form annexed.

13 All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the Octroi Post of exit.

14 The Octroi subordinate in-charge of the Post or exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the Pass presented with them.

15 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the Pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise, he shall retain the Pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under Free Export Pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

16 If the goods are for export by rail, the Octroi subordinate in-charge of the station of exit shall retain the Pass pending production of a Railway Receipt for the goods covered by the Pass. Upon production of the Railway Receipt, if after due enquiry the said Octroi subordinate is satisfied that the goods produced are covered by the Pass and also by the Railway Receipt in question, he will then return the form retaining the coupon subject to the disposal in the prescribed course of business.

17 In all cases in which refunds are claimed, the triplicate pass duly endorsed as provided by Clauses 13 and 14 respectively must be produced at the Central Octroi Office by the person keeping the refund and if after due check the officer in-charge is satisfied that a refund of Octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

18 Every importer of dutiable articles shall, if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any Export Pass in proof of having exported the whole or part of the articles so received or otherwise.

19 Any person importing or exporting dutiable articles, who infringes the above Bye-Laws shall be liable to a fine not exceeding Rupees fifty.

ENDORSEMENT BY VERIFYING OFFICER.

I have, as far as possible examined the goods mentioned in this application and made entries in Columns 11 to 15. I have this day.....at.....A.M.—P.M. satisfied myself that they agree with the details of the application.

Signature of the verifying officer.

ENDORSEMENT BY THE MUTSADDI AT THE OOKAD OF EXPORT.

I certify that the goods numbering/weighing..... mentioned in this application passed out of the Municipal limits in my presence on.....at.....

Signature of the Mutsaddi at Export Ookad.

(*Counterfoil*)

Certified that the goods mentioned in this application have actually passed out of the Municipal limits in my presence on.....at.....

Signature of the Mutsaddi at Export Ookad.

REPORT OF REFUND CLERK.

Checked and agreed with the Refund Ledger (The Exporter has produced Railway Receipt No. ..... in proof of export.)

Signature of the Refund Clerk.

ORDER OF DISBURSING OFFICER.

Pay Rs. As. Ps.

Date Signature.

PAYEE'S ACKNOWLEDGMENT.

I acknowledge receipt of the amount entered in the payment order, namely, Rs. As. Ps.

Date Signature of Payee.

SCHEDULE UNDER OCTROI BYE-LAW 2.

No article liable to Octroi, shall be brought within the Municipal limits except by one of the High Roads and Cross-Roads specified below as per Octroi Bye-Law No. 2.

1. Mysore Road—From Mysore Ookad to Octroi Office, Main Road leading in front of Taluk Office and adjoining the Cross-Roads up to Ooty Toll-Gate.

2. Ooty Gate—From Ooty gate to Octroi Office, Main Road in front of Pravasimandir to Octroi Office and adjoining Cross-Roads up to Mysore toll-gate, Chamarajanagar Gate and Kodalli Toll-Gate.

3. Chamarajanagar Gate—From Chamarajanagar Ookad to Octroi Office leading in front of Sri B. Andanaiah's shop and adjoining Cross-Roads up to Kodalli Toll-Gate and Hosur Toll-Gate.

4. Kodalli Toll-Gate—Main Road from Kodalli Ookadto Octroi Office in front of Mosque and adjoining Cross-Roads up to Chamarajanagar Ookad.

5. Hosur Toll-Gate—Main Road from Hosur to Octroi Office in front of Sri Patwad Ramappa's house and adjoin-

Gate and Mysore Gate. This includes Dumdasanpur Roads also.

SCHEDULE UNDER BYE-LAW No. 7 (*e*).

| Sl. No. | Article | Sl. No. | Article |
|---|---|---|---|
| 1 | Cocoanut green | 21 | Cuddapah slabs |
| 2 | ,, fresh | 22 | Rubber goods |
| 3 | ,, dry | 23 | Coffee and Tea |
| 4 | Beetle leaves | 24 | Musical goods |
| 5 | Sugar | 25 | Soaps of all kinds including soap flakes, shaving sticks, shaving cream, liquid soap and the like. |
| 6 | Tobacco | 26 | Cycles and accessories |
| 7 | Cement | 27 | Playing cards |
| 8 | Jaggery | 28 | Oats |
| 9 | Ghee | 29 | Bran |
| 10 | Butter | 30 | Chaff |
| 11 | Sheep or goat | 31 | Cigarettes |
| 12 | Kerosene Oil | 32 | Beedies |
| 13 | Cocoanut Oil | 33 | Cotton seeds |
| 14 | Diesel Oil and other mineral oils. | 34 | Groundnuts and groundnut seeds. |
| 15 | Petrol | 35 | Oil seeds |
| 16 | Piece-goods | 36 | Burnt lime (Chunnam) |
| 17 | Tiles' (Mangalore or similar pattern) including flooring tiles. | 37 | Match Boxes |
| 18 | Iron and Steel or articles made therefrom including machinery parts. | 38 | Teak and Honne sawn |
| 19 | Alloys in any shape or articles manufactured out of metals, machinery or part thereof. | 39 | Teak and Honne in logs |
| 20 | Hosiery and other Textile fabrics. | 40 | Black-wood in logs |
| | | 41 | Black-wood sawn |
| | | 42 | Other kinds of timber in logs |
| | | 43 | Other kinds of timber sawn |

Notification dated 10th September 1954.

**No. H.C. 75-54-55.** It is hereby notified for the information of the inhabitants of the Gundlupet Town that the Municipal Council, Gundlupet, have at their meeting held on the 28th May 1954 resolved to adopt and introduce the undermentioned Rules framed by Government with necessary amendments. The said Rules proposed to be adopted are kept in the Municipal Office for inspection by the public on all working days during office hours from 11 A.M. to 5 P.M.

Any inhabitant of the Gundlupet Town objecting to the imposition of the said tax or to the amount or rate proposed or to the class of persons or property to be made liable thereto or to any exemptions proposed may within one month from the date of publication of this Notification send his objections in writing to the President, Town Municipal Council, Gundlupet. Objections received after the due date will not be considered.

GUNDLUPET TOWN MUNICIPALITY.

Rules for the levy and recovery of Octroi under Section 46(1) (*h*) and 61(*b*) (iv) of the Mysore Town Municipalities Act, 1951, framed by the Gundlupet Town Municipal Council.

*Gundlupet Town Municipality Octroi Rules.*

1 Octroi shall be levied in respect of animals or goods or both specified in the Schedule to these Rules at the rates noted against each.

2 The Octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of Octroi duty payable by the importer of goods imported within the Octroi limits the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer for the settlement of the duty to be paid.

3 When the goods have been examined at the Octroi Ookads a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon; provided that if the duty to which the goods are liable does not exceed five rupees, the Octroi Mutsaddi, may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by Railway, the Inspector or other Officer in charge of the Octroi Post at the Railway Station may in the same manner receive duty not exceeding five rupees.

4 When goods accompanied by a pass as aforesaid are weighed or counted by the Officer in charge of the Octroi Office. Upon ascertainment of the amount of octroi payable on thegoods the importer shall either pay the amount due and receive permit for the removal of goods or shall deposit the same inthe Octroi Office. When the duty is paid as above, a permit shall be granted by the Officer in charge of the Central Octroi Office for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi Post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a Free Export Pass subjecting the goods to the escort of an Octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer incharge of the Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of Octroi Duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the Officer incharge of the Central Octroi Office to be false or unduly low, the value of the goods shall be assessed by the Officer incharge of the Central Octroi Office at current rates and octroi levied accordingly.

*Explanation.*—When the appraisement of the value of the goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire, etc., less Trade Discount shown in the Invoice.

6. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without octroi having been paid.

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain at his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this Bye-Law shall submit on or before the 3rd of every month the Stock Accounts of the previous month for verification of the dutiable articles.

7. *Deposit Room: Central Octroi Office (Bonded Warehouse)* The Municipal Council shall provide a Bonded Warehouse in the Central Octroi Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall, however, be made by the Officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless ths Officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and, if necessary, of the value of the goods.

10 A receipt in the form appended (Schedule No. 3)

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Octroi Office for all the goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained.

11 The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the Officer in charge of the Central Octroi Office may refuse to deliver the articles.

12 If the depositor does not himself take delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of Octroi Office:

13 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the Officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office free covered by an Export Pass subject to the escort of an Octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the Warehouse be stamped by the Officer in charge, so as to show that they are under deposit.

The Export Pass shall be in triplicate, the original being retained by the Officer in charge of the Warehouse and the duplicate and the triplicate delivered to the Exporter.

14 No goods shall be allowed to leave the Warehouse until storage fee has been paid thereon under the following rules:—

(*a*) Goods shall be allowed to remain 24 hours free of charge counted from sunrise.

(*b*) After that period single rates as in the following table shall be charged for 7 days or portion thereof:—

| | |
|---|---|
| (i) Piece goods bundles— | |
| (1) Per bale of 400 lbs. or over or per case of 6 doz. or over. | As. 2 per day. |
| (2) Per bale of less than 400 lbs. or per case less than 6 doz. | Anna 1 per day. |
| (ii) Tobacco bundles ... | 1 anna per maund or portion thereof per day |
| (iii) Kerosene oil and petrol tins. | 3 pies per tin per day. |
| (iv) Cocoanuts ... | 6 pies per hundred per day. |
| (v) Sugar per 2 cwts. or 9 maunds. | 6 pies per bag per day. |
| (vi) Other bundles and bags ... | 6 pies per bag or bundle per day. |
| (vii) Other oils ... | 3 pies per tin of 4 gallons per day. |
| (viii) Dry cocoanuts ... | 3 pies per maund or portion thereof per day. |
| (ix) Timber ... | 1 anna per 100 c.ft. per day. |
| (x) Iron, brass, copper and articles of iron or brass, copper or other metals. | 4 annas per ton per day. |
| (xi) Cuddapah slabs ... | 2 annas per every 25 slabs or fraction thereof per day. |
| (xii) Tiles (Mangalore pattern) | 6 pies per 100 or fraction thereof per day. |
| (xiii) Asbestos sheets and other materials made of asbestoes. | 2 annas per 25 articles per day. |

(*c*) Double these rates shall be charged after 7 days provided that the President may in his discretion allow a reduction in or exemption from such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the Deposit Room to examine and pass the goods, such delay shall not be reckoned.

15 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16 When goods stored by the wholesale dealer in the Bonded Warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to the driage or wastage as may from time to time be fixed by the President.

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of that fact shall be posted for 7 days at the Bonded Warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18 When any goods are sold under Rule 17 of the Octroi Rules the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year or after all claims received during that period have been duly disposed off the balance shall be credited to the Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the Deposit Room or while they remain therein unless such damage is proved to have been caused by the willful neglect of the Deposit Room Keeper or other person charged with the safe custody of the goods.

20 Any person may with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

*Exemptions.*—

(i) Personal luggage of travellers.

(ii) Goods being *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Department Head concerned that the property contained therein belongs to Government. Provided they are not to be sold to the public or in the case of timber belonging to the Forest Department and do not belong to Commercial Departments of Government.

(iii) Mysore made cumblies imported into the Town limits.

(iv) Hand-spun and hand-woven khadder imported into the Town limits.

(v) Goods which are declared not to be intended for consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-Laws provided that if such goods be not exported, they shall pay the full duty.

(vi) Six green cocoanuts, six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal consumption by *bona fide*.

(vii) Wheat flour, maida flour, channe powder and wheat products not exceeding one viss by weight, or one seer by measure brought for personal consumption.

21 A receipt in the prescribed form shall be given for

SCHEDULE I.

| Sl. No | Articles | Amount or rate of levy of Octroi duty Rs. a. p. | Remarks |
|---|---|---|---|
| 1 | Cocoanut green ... ... | 0 8 4 | per 100 |
| 2 | ,, fresh ... ... | 0 8 4 | per 100 |
| 3 | ,, dry ... ... | 0 6 0 | per maund |
| 4 | Betel leaves ... ... | 0 0 1 | per hundred |
| 5 | Sugar ... ... | 0 4 0 | per maund |
| 6 | Tobacco ... ... | 0 8 0 | do |
| 7 | Cement ... ... | 0 0 6 | do |
| 8 | Jaggery ... ... | 0 2 0 | do |
| 9 | Ghee ... . | 0 8 0 | do |
| 10 | Butter ... ... | 0 8 0 | do |
| 11 | Sheep or goat ... ... | 0 1 6 | per head |
| 12 | Kerosene Oil ... ... | 0 2 0 | per tin of 4 gallons |
| 13 | Cocoanut oil ... ... | 0 2 0 | per tin or part thereof |
| 14 | Diesel oil and other mineral oils ... | 2 0 | per tin or part thereof |
| 15 | Petrol | 0 2 0 | per gallon |
| 16 | Piecegoods ... ... ... | 1 9 0 | per cent *ad-valorem* |
| 17 | Tiles (Mangalore or similar pattern) including flooring tiles. | 1 9 0 | do |
| 18 | Iron and steel or articles made therefrom including machinery parts. | 1 0 0 | do |
| 19 | Alloys in any shape or articles manufactured out of metals, machinery or part thereof. | 1 9 0 | do |
| 20 | Hosiery and other Textile fabrics ... | 1 9 0 | do |
| 21 | Cuddapah slabs ... ... | 1 9 0 | do |
| 22 | Rubber goods ... ... | 2 0 0 | do |
| 23 | Coffee and Tea ... ... | 1 9 0 | do |
| 24 | Musical goods ... ... | 2 0 0 | do |
| 25 | Soaps of all kinds including soap flakes soaving sticks, shaving cream, liquid soap and the like. | 2 0 0 | do |
| 26 | Cycles and accessories ... | 2 0 0 | do |
| 27 | Playing cards ... | 2 0 0 | do |
| 28 | Oats ... ... ... | 1 0 0 | do |
| 29 | Bran ... ... ... | 1 0 0 | do |
| 30 | Chaff ... ... ... | 1 0 0 | do |
| 31 | Beedies ... ... ... | 0 1 0 | per thousand |
| 32 | Cigarettes ... ... .. | 0 4 0 | do |
| 33 | Cotton seeds ... ... ... | 0 1 0 | per bag of 100 seers or fraction thereof |
| 34 | Groundnuts and groundnut seeds ... | 0 1 0 | do |
| 35 | Oil seeds ... ... | 0 4 0 | per candy of 160 seers |
| 36 | Burnt lime (chunnam) ... ... | 0 4 0 | per cart load |
| 37 | Match boxes ... ... | 0 1 0 | per gross or fraction thereof |
| 38 | Teak and Honne sawn ... | 0 1 6 | per C.ft. |
| 39 | Teak and Honne in logs ... | 0 1 3 | do |
| 40 | Black-wood in logs ... ... | 0 1 0 | do |
| 41 | Black-wood sawn ... ... | 0 1 3 | do |
| 42 | Other kinds of timber in logs ... | 0 0 9 | do |
| 43 | Other kinds of timber sawn ... | 0 1 3 | do |

SCHEDULE II

The Officer in Charge of the Octroi Office, Town Municipality, Gundlupet.

Please receive the undermentioned goods and deposit them in the Koti.

| Description of articles deposited | No. of packages | Distinguishing marks, if any | Weight | | Measurement | | Quantity | Value | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | Mds. | Seers | C.ft | C.In. | | | |
| | | | | | | | | | |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of rule Nos. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness... ..... Signature of depositor.....

Signature..... Address.....

Date.....

SCHEDULE III

Octroi Office or Bonded Warehouse, Gundlupet Town Municipality

Received for deposit the undermentioned goods from.....

| Receipt No. | Consignment No. and date | Goods despatch Note Number | Name and description of articles | No. of articles | Remarks |
|---|---|---|---|---|---|
| | | | | | |

Octroi Clerk Officer in charge of Octroi Office or Bonded W...

Notification dated 10th September 1954.

**No. H.C. 76—54-55.** It is hereby notified for the information of the inhabitants of the Gundlupet Town that the Municipal Council, Gundlupet, have at their meeting held on 28th May 1954 resolved to adopt and introduce the undermentioned Bye-Laws framed by Government with necessary amendments. The said Bye-Laws proposed to be adopted are kept in the Municipal Office for inspection by the public on all working days during office hours from 11 A.M. to 5 P.M.

Any inhabitant of the Gundlupet Town objecting to the imposition of the said tax or to the amount or rate proposed or to the class of persons or property to be made liable thereto or to any exemptions proposed may within one month from the date of publication of this Notification send his objections in writing to the President, Town Municipal Council, Gundlupet. Objections received after the due date will not be considered.

GUNDLUPET TOWN MUNICIPALITY.

Bye-Laws framed by Gundlupet Town Municipal Council under Section 48 (1) (z) of the Mysore Town Municipalities Act, 1951, for the levy of Toll on Vehicles entering the Gundlupet Town.

BYE-LAWS REGARDING LEVY OF TOLLS.

1 The Municipal Council shall establish Toll-Gates for the purpose of collecting tolls on the several routes leading into the Town and notify the location of such toll-gates.

2 The toll-gates shall be called the Gundlupet Town Municipal Toll-Gates.

3 No vehicles liable to the payment of toll shall enter into the Municipal limits except by one of the Toll-gates described hereunder :—

| | | |
|---|---|---|
| i) | Mysore Road ... | Mysore Gate |
| ii) | Ooty—Calicut Road ... | Ooty Gate |
| iii) | Chamarajanagar Road ... | Chamarajanagar Gate. |
| iv) | Kodalli Road ... | Kodalli Gate |
| v) | Hosur Side .. | Hosur Gate. |

4 The Municipal Council shall have power to change, add to or combine the existing toll-gate, if they consider that such a course is necessary for the proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5 No toll shall be levied on through traffic. The time limit for through traffic from one end to the other end of the town shall be one hour.

6 Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-gate of entry into the Town-limit through which he desires to pass.

7 Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll to the person in charge of such toll-gates.

8 If on such information, the person in charge of the Toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user, shall pay such tolls at the prescribed rates. But, if he considers that the owner or user is entitled to exemption after looking into the pass or permit, if any, the person in charge of the toll shall permit him to proceed.

9 *Penalties.*—Any person who violates or commits breach of the above Bye-Laws shall render himself liable before a Magistrate to a fine which may extend to Rupees Twenty.

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Notification dated 10th September 1954.

**No. H.C. 76—54-55.** It is hereby notified for the information of the inhabitants of the Gundlupet Town that the Municipal Council, Gundlupet have at their meeting held on the 28th May 1954 resolved to adopt and introduce the undermentioned Rules framed by Government with necessary amendments. The said Bye-Laws proposed to be adopted are kept in the Municipal Office for inspection by the public on all working days during office hours from 11 A.M. to 5 P.M.

Any inhabitant of the Gundlupet Town objecting to the imposition of the said tax or to the amount or rate proposed or to the class of persons or property to be made liable